

Cass Soil and Water Conservation District

**BUDGET COMPARISON SCHEDULE
BUDGET AND ACTUAL GENERAL FUND
YEAR ENDED DECEMBER 31, 2012**

	Budget	Actual	Variance Fav or Unfav
REVENUES			
Intergovernmental			
County	6,250.08	6,250.00	-0.08
State	39,051.24	167,698.99	71,029.16
TOTAL INTERGOVERNMENTAL	45,301.32	173,948.99	71,029.16
MISCELLANEOUS			
Charges for services	480.00	480.00	0.00
Interest	930.00	681.17	-248.83
Other Misc	1,328.04	10,525.60	9,197.56
TOTAL MISCELLANEOUS	2,258.04	11,206.77	8,948.73
TOTAL REVENUES	48,039.36	185,635.76	79,977.81
EXPENDITURES			
DISTRICT OPERATIONS			
Personal Services	12,540.00	12,525.05	-14.95
Other Services & Charges	22,105.44	13,234.44	-8,871.00
TOTAL DISTRICT OPERATIONS	34,645.44	25,759.49	-8,885.95
PROJECT EXPENDITURES			
District	1,650.00	1,569.05	-80.95
Other State	0.00	139,512.34	139,512.34
State	10,852.20	11,379.00	526.80
TOTAL PROJECT EXPENDITURES	12,502.20	152,460.39	139,958.19
TOTAL EXPENDITURES	47,147.64	178,219.88	131,072.24
Excess of Revenues Over (Under)	891.72	7,415.88	-49,310.99
Fund Balance – January 1		54,305.13	
Fund Balance – December 31		61,721.01	

Cass Soil and Water Conservation District

**STATEMENT OF ACTIVITIES AND GOVERNMENTAL REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE FOR
DECEMBER 31, 2012**

REVENUES	General Fund	Adjustments See Notes	Statement of Net Assets
County	<u>6,250.00</u>		<u>6,250.00</u>
Intergovernmental	<u>167,698.99</u>		<u>167,698.99</u>
Charges for services	<u>480.00</u>		<u>480.00</u>
Investment earnings	<u>681.17</u>		<u>681.17</u>
Miscellaneous	<u>10,525.60</u>		<u>10,525.60</u>
TOTAL REVENUES	<u>185,635.76</u>		<u>185,635.76</u>
 EXPENDITURES			
Conservation	<u>152,460.39</u>		
Current	<u>25,759.49</u>		
TOTAL EXPENDITURES	<u>178,219.88</u>		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,415.88</u>		
FUND BALANCE/NET ASSETS JAN 1	<u>54,305.13</u>		
FUND BALANCE/NET ASSETS DEC 31	<u>61,721.01</u>		

Cass Soil and Water Conservation District

**STATEMENT OF NET ASSETS AND
GOVERNMENTAL FUND BALANCE SHEET FOR
December 31, 2012**

	General Fund	Account Groups Adjustments See Notes	Statement of Net Assets
<u>ASSETS</u>			
Cash and investments	115,071.01		115,071.01
TOTAL ASSETS	115,071.01		115,071.01
<u>LIABILITIES</u>			
Payroll Liabilites	141.61		141.61
Deferred Revenue	49,286.39		49,286.39
Due within one year	3,922.00		3,922.00
TOTAL LIABILITIES	53,350.00		53,350.00
<u>FUND BALANCE/NET ASSETS</u>			
Nonspendable (prepaids, inventories)			
Unrestricted			
Committed or Assigned			
Unassigned			
TOTAL FUND BALANCE	61,721.01		61,721.01